

SENATE BILL 485

Unofficial Copy  
Q3

2004 Regular Session  
4r1912  
CF 4r1961

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By: **Senators Garagiola, Brinkley, Britt, Brochin, Colburn, Conway,  
DeGrange, Della, Dyson, Exum, Forehand, Frosh, Giannetti, Gladden,  
Green, Grosfeld, Hafer, Hollinger, Jacobs, Jimeno, Jones, Kelley,  
Klausmeier, Kramer, Lawlah, McFadden, Mooney, Munson, Pinsky,  
Ruben, Schrader, Stone, and Teitelbaum**

Introduced and read first time: February 6, 2004  
Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Solar Energy Tax Credit - Extension**

3 FOR the purpose of extending the period of eligibility for a credit against the State  
4 income tax for certain costs of certain equipment that uses solar energy to  
5 generate electricity or to heat or cool a structure or provide hot water for use in  
6 a structure; and generally relating to the State income tax credit for equipment  
7 using solar energy.

8 BY repealing and reenacting, with amendments,  
9 Article - Tax - General  
10 Section 10-719  
11 Annotated Code of Maryland  
12 (1997 Replacement Volume and 2003 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Tax - General**

16 10-719.

17 (a) (1) In this section the following words have the meanings indicated.

18 (2) "Photovoltaic property" means solar energy property that uses a solar  
19 photovoltaic process to generate electricity and that meets applicable performance  
20 and quality standards and certification requirements in effect at the time of  
21 acquisition of the property, as specified by the Maryland Energy Administration.

22 (3) (i) "Solar energy property" means equipment that uses solar  
23 energy:

24 1. to generate electricity;



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2 July 1, 2004.